

Exhibit 39



DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF INSPECTOR GENERAL

WASHINGTON, DC 20201



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March 8, 2012

Bert Weinstein
Vice President, Corporate Compliance
Purdue Pharma, L.P.
One Stamford Forum
Stamford, CT 06901

Re: Review of Fourth Annual Report

Dear Mr. Weinstein:

We have reviewed the additional information submitted in response to our inquiries regarding the Fourth Annual Report for Purdue Pharma, L.P. (Purdue). Based on our review of this additional information and the information provided in Purdue's Fourth Annual Report, it appears that Purdue was in compliance with the terms of the Corporate Integrity Agreement (CIA) between the Office of Inspector General (OIG) of the Department of Health and Human Services and Purdue during the fourth annual reporting period.

This letter is not intended to affirm that Purdue has implemented an effective compliance program. Purdue is in the best position to determine the effectiveness of its compliance efforts based upon its own particular circumstances (e.g., size, structure, resources, results of internal assessments, etc.). Notwithstanding, during the remaining term of Purdue's CIA, the OIG will continue to evaluate whether Purdue has demonstrated that it is adhering to the requirements of the CIA.

The OIG makes no representations in this letter as to Purdue's practices or conduct that may be the subject of ongoing investigations, if any. Also, our comments do not reflect our assessment of any legal claims that may be made against Purdue in connection with any ongoing or future investigations.

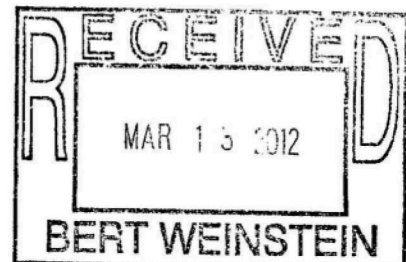
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As a reminder, Purdue's fifth Annual Report is due no later than **September 30, 2012**. If you have any questions regarding Purdue's CIA requirements, please contact me at (202) 205-9573.

Sincerely,



Keshia B. Thompson
Senior Counsel



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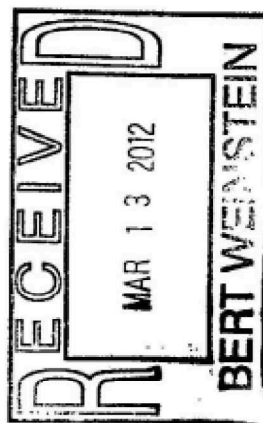
**DEPARTMENT OF
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